Final Form - Subject to Change

The U.S. Congress is currently debating several issues dealing with the 2012 tax law, including issues concerning expiring tax provisions. Some changes that may be made by Congress may be retroactive to January 1, 2012.

Since Utah tax law is based, in part, on the federal Internal Revenue Code, releasing final Utah forms, knowing there is pending legislation, has been delayed. However, we understand the need of software vendors and others to have the Utah forms at the earliest possible time.

This 2012 Utah form is considered "final" as of November 14, 2012, and may be submitted as a substitute form for approval. However, because of pending federal legislation and the fact that the IRS has not released their forms at this time, this Utah form may still be changed when final IRS forms are released.

If final IRS forms require a change to this form, the Utah State Tax Commission will revise and re-issue this "final" form and require additional approval before filing 2012 returns.

Utah requires substitute forms to be approved before filing. See Utah Publication 99, *Guidelines for Substitute and Copied Utah Tax Forms*, available at www.utah.gov/forms.

Questions may be directed to the Substitute Forms Group, wrwebb@utah.gov, 801-297-7715 or 1-800-662-4335, extension 7715.

Schedule A - Utah Net Taxable Income and Tax Calculation

20203 EIN   99-9999999

1	Unadjusted income (loss) before NOL and special deductions from federal form 1120, line 28	• 1	999999999999.
2	Additions to unadjusted income from Schedule B, line 15	• 2	999999999999.
3	Add line 1 and line 2	3	999999999999.
4	Subtractions from unadjusted income from Schedule C, line 16	• 4	999999999999.
5	Adjusted income (loss) - subtract line 4 from line 3	• 5	999999999999.
6	Utah net nonbusiness income from Schedule H, line 14	• 6	999999999999.
7	Non-Utah net nonbusiness income from Schedule H, line 28	• 7	999999999999.
8	Total nonbusiness income net of expenses - add line 6 and line 7	8	999999999999.
9	Apportionable income (loss) before contributions deduction - subtract line 8 from line 5	• 9	999999999999.
10	Utah contributions deduction from Schedule D, line 6	• 10	999999999999.
11	Apportionable income (loss) - subtract line 10 from line 9	11	999999999999.
12	Apportionment fraction - enter 1.000000, or Schedule J, line 9, 13 or 16, if applicable	12	9.999999
13	Apportioned income (loss) - line 11 multiplied by line 12	• 13	999999999999.
14	Utah net nonbusiness income (from line 6 above)	14	999999999999.
15	Utah income (loss) before Utah net loss deduction - add line 13 and line 14	• 15	999999999999.

15 Utah income (loss) before Utah net loss deduction - add line 13 and line 14 **• 15 999999999999.**

If line 15 is a loss and you elected to forego the federal net operating loss carryback, do you elect to forego the Utah loss carryback? If no box is checked, the loss must be treated as a carryback. Use form TC-20L to claim a refund of prior year tax for a loss carryback.

• X Yes   • X No

16	Utah net loss carried forward from prior years (attach documentation)	• 16	999999999999.
17	**Net Utah taxable income (loss)** - subtract line 16 from line 15	• 17	999999999999.

18 **Calculation of tax** (see instructions):

   a Multiply line 17 by 5% (.05) (not less than zero)   18a 999999999999.

   b Minimum tax - enter $100 or amount from Schedule M, line b   • 18b 999999999999.

   Tax amount - enter the greater of line 18a or line 18b   **• 18 999999999999.**

19	Interest on installment sales	• 19	999999999999.
20	Recapture of low-income housing credit	• 20	999999999999.
21	Total tax - add lines 18 through 20 Carry to Schedule A, page 2, line 22	• 21	999999999999.

Schedule A - Utah Net Taxable Income and Tax Calculation (continued)

EIN   99-9999999

2 2	Enter tax from Schedule A, page 1, line 21	● 2 2	999999999999.

2 3 Nonrefundable credits (see instructions for two-digit codes)

	Code	Amount		Code	Amount
● 2 3 a	99	99999999999.	● 2 3 b	99	99999999999.
● 2 3 c	99	99999999999.	● 2 3 d	99	99999999999.
● 2 3 e	99	99999999999.	● 2 3 f	99	99999999999.

	Total nonrefundable credits - add lines 23a through 23f	● 2 3	99999999999.
2 4	Net tax - subtract line 23 from line 22 (cannot be less than line 18b or less than zero)	● 2 4	99999999999.
2 5	Utah use tax	● 2 5	99999999999.
2 6	**Total tax** - add line 24 and line 25 Enter here and on TC-20, line 7	● 2 6	99999999999.

2 7 Refundable credits (see instructions for two-digit codes)

	Code	Amount		Code	Amount
● 2 7 a	99	99999999999.	● 2 7 b	99	99999999999.
● 2 7 c	99	99999999999.	● 2 7 d	99	99999999999.

	Total refundable credits - add lines 27a through 27d	● 2 7	99999999999.
2 8	Prepayments from Schedule E, line 4	● 2 8	99999999999.
2 9	Amended return only (see instructions)	● 2 9	99999999999.
3 0	**Total refundable credits and prepayments** - add lines 27 through 29 Enter here and on TC-20, line 8	● 3 0	99999999999.

Schedule A - Utah Net Taxable Income and Tax Calculation

2020 3 EIN 99-9999999

2012

1	Unadjusted income (loss) before NOL and special deductions from federal form 1120, line 28	• 1	99999999999 .
2	Additions to unadjusted income from Schedule B, line 15	• 2	99999999999 .
3	Add line 1 and line 2	3	99999999999 .
4	Subtractions from unadjusted income from Schedule C, line 16	• 4	99999999999 .
5	Adjusted income (loss) - subtract line 4 from line 3	• 5	99999999999 .
6	Utah net nonbusiness income from Schedule H, line 14	• 6	99999999999 .
7	Non-Utah net nonbusiness income from Schedule H, line 28	• 7	99999999999 .
8	Total nonbusiness income net of expenses - add line 6 and line 7	8	99999999999 .
9	Apportionable income (loss) before contributions deduction - subtract line 8 from line 5	• 9	99999999999 .
10	Utah contributions deduction from Schedule D, line 6	• 10	99999999999 .
11	Apportionable income (loss) - subtract line 10 from line 9	11	99999999999 .
12	Apportionment fraction - enter 1.000000, or Schedule J, line 9, 13 or 16, if applicable	12	9 . 999999
13	Apportioned income (loss) - line 11 multiplied by line 12	• 13	99999999999 .
14	Utah net nonbusiness income (from line 6 above)	14	99999999999 .
15	Utah income (loss) before Utah net loss deduction - add line 13 and line 14	• 15	99999999999 .

If line 15 is a loss and you elected to forego the federal net operating loss carryback, do you elect to forego the Utah loss carryback? If no box is checked, the loss must be treated as a carryback. Use form TC-20L to claim a refund of prior year tax for a loss carryback.   • X Yes • X No

16	Utah net loss carried forward from prior years (attach documentation)	• 16	99999999999 .
17	**Net Utah taxable income (loss)** - subtract line 16 from line 15	• 17	99999999999 .
18	**Calculation of tax** (see instructions):		
	a Multiply line 17 by 5% (.05) (not less than zero) 18a 99999999999 .		
	b Minimum tax - enter $100 or amount from Schedule M, line b • 18b 99999999999 .		
	Tax amount - enter the greater of line 18a or line 18b	• 18	99999999999 .
19	Interest on installment sales	• 19	99999999999 .
20	Recapture of low-income housing credit	• 20	99999999999 .
21	Total tax - add lines 18 through 20	• 21	99999999999 .
	Carry to Schedule A, page 2, line 22		

20204 **(continued)** 2012

EIN 99-9999999

22	Enter tax from Schedule A, page 1, line 21			● 22	99999999999 .

23 Nonrefundable credits (see instructions for two-digit codes)

Code Amount Code Amount

● 23 a 99 99999999999 . ● 23 b 99 99999999999 .

● 23 c 99 99999999999 . ● 23 d 99 99999999999 .

● 23 e 99 99999999999 . ● 23 f 99 99999999999 .

	Total nonrefundable credits - add lines 23a through 23f		● 23	99999999999 .
24	Net tax - subtract line 23 from line 22 (cannot be less than line 18b or less than zero)		● 24	99999999999 .
25	Utah use tax		● 25	99999999999 .
26	**Total tax** - add line 24 and line 25		● 26	99999999999 .
	Enter here and on TC-20, line 7			

27 Refundable credits (see instructions for two-digit codes)

Code Amount Code Amount

● 27 a 99 99999999999 . ● 27 b 99 99999999999 .

● 27 c 99 99999999999 . ● 27 d 99 99999999999 .

	Total refundable credits - add lines 27a through 27d		● 27	99999999999 .
28	Prepayments from Schedule E, line 4		● 28	99999999999 .
29	Amended return only (see instructions)		● 29	99999999999 .
30	**Total refundable credits and prepayments** - add lines 27 through 29		● 30	99999999999 .
	Enter here and on TC-20, line 8			